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**FERRELLS, PLLC
P.O. Box 312
Clifton, Virginia 20124-1706**

**TELEPHONE - (703) 968-8600
FACSIMILE - (703) 968-5500**

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FERRELLS, PLLC
A Virginia Professional Corporation
Practice Limited to Intellectual Property Matters

Michael William Ferrell
4400 Fair Lakes Court
Suite 60
Fairfax, Virginia 22033-3899

January 10, 2005

Telephone: 703-968-8600
Facsimile: 703-968-5500
E-mail: mike@ferrellaw.com
Website: www.ferrellaw.com

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Re: U.S. Serial No. 10/806,792
Filed March 23, 2004
entitled *Wet Crepe Througdry Process for
Making Absorbent Sheet and Novel
Fibrous Products*
Our Reference 2196-1A (FJ-99-41-A)

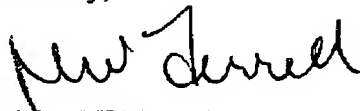
To Whom It May Concern:

Regarding Customer Number Upload Results for Customer Number 40256 received on November 1, 2004, we were advised that the up-load into Private PAIR was rejected in connection with the above-noted United States Patent Application because there was no *Power of Attorney* on file. Therefore, following are executed Forms PTO/SB/81 and PTO/SB/96 in connection with the above-noted United States Patent Application.

Please ensure our Customer Number, i.e., 40256, is associated with this United States Patent Application.

Thank you in advance.

Sincerely,



Michael W. Ferrell

MWF/crm
Attachments.